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which means for an exempt organization or a public entity, it would be zero. So there is a remedy under our current law. By delivering the product to Iowa, they would have their tax exempt status. There is another remedy. They could open a lot. They could just, basically, have a little shed somewhere where they have some of their inventory and they could pick it up there and, again, they would be assessed at the Iowa rate. This is a convenience factor for a business. There is no question about that. But, in fact, the fiscal note shows that we could have a sizeable decrease in our revenue potentially, and I think for that reason, we have to look very carefully at exemptions. As we look at our overall tax structure, every time we create an exemption we increase the burden on those who are left to pay the taxes. So for that reason, I voted against this bill. And I would ask you to think very carefully about whether you want to subsidize public entities in Iowa. Thank you.

SPEAKER BROMM: Thank you, Senator Redfield. Any further discussion on LB 168. Senator Raikes.

SENATOR RAIKES: Thank you, Mr. Speaker and members. I appreciate the comments that Senator Redfield made. Senator Jensen, I think you've already, Janssen, excuse me, I think you've already discussed this. But in terms of a reduced revenue base for Nebraska, which is a concern, a legitimate concern Senator Redfield raised, isn't the argument that without making this change, there's really not much chance Nebraska's companies are going to make sales, for example, in Iowa anyway?

SPEAKER BROMM: Senator Janssen.

SENATOR JANSSEN: Senator Raikes, if I was an Iowa subdivision, I would not come to Nebraska and pay that extra sales tax. I wouldn't do it. Why should they?

SENATOR RAIKES: Well, then isn't there also the issue that as far as Nebraska subdivisions having...local government subdivisions having an opportunity to shop for the best deal, if you will, I think the testimony, if I remember correctly, in the hearing, was that Iowa dealers would not give Nebraska subdivisions a sales tax exemption because Nebraska does not